

Maine Revised Statutes
Title 36: TAXATION
Chapter 373: HEALTH CARE PROVIDER TAX

§2872. TAX IMPOSED; FISCAL YEARS BEGINNING 2002

Beginning July 1, 2002, in addition to all other fees and taxes assessed or imposed by the Maine Revised Statutes, a tax is imposed annually against each residential treatment facility and nursing home located in the State and calculated as follows. [2003, c. 467, §5 (RPR).]

1. Residential treatment facilities. The tax imposed on a residential treatment facility under this section is calculated as follows:

- A. For the state fiscal year beginning July 1, 2002, the tax imposed against each residential treatment facility is equal to 6% of its annual gross patient services revenue for the state fiscal year; [2003, c. 467, §5 (NEW).]
- B. For facility fiscal years beginning on or after July 1, 2002 and before July 1, 2003, the tax imposed against each residential treatment facility in addition to the tax imposed pursuant to paragraph A is equal to 6% of its gross patient services revenue for that portion of the facility fiscal year occurring after June 30, 2003; [2007, c. 539, Pt. X, §1 (AMD).]
- C. For whole or partial facility fiscal years beginning on or after July 1, 2003 and before January 1, 2008, the tax imposed against each residential treatment facility is equal to 6% of its annual gross patient services revenue for the corresponding whole or partial facility fiscal year; [2011, c. 411, §1 (AMD).]
- D. For whole or partial facility fiscal years beginning on or after January 1, 2008 and before October 1, 2011, the tax imposed against each residential treatment facility is equal to 5.5% of its annual gross patient services revenue for the corresponding whole or partial facility fiscal year; and [2011, c. 411, §2 (AMD).]
- E. Beginning October 1, 2011 for any partial facility fiscal year and for whole facility fiscal years beginning on or after October 1, 2011, the tax imposed against each residential treatment facility is equal to 6% of its annual gross patient services revenue for the corresponding whole or partial facility fiscal year. [2011, c. 411, §3 (NEW).]

[2011, c. 411, §§1-3 (AMD).]

2. Nursing homes. The tax imposed on a nursing home under this section is calculated as follows:

- A. For the state fiscal year beginning July 1, 2002, the tax imposed against each nursing home is equal to 6% of its annual net operating revenue for the state fiscal year; [2003, c. 467, §5 (NEW).]
- B. For facility fiscal years beginning on or after July 1, 2002 and before July 1, 2003, the tax imposed against each nursing home in addition to the tax imposed pursuant to paragraph A is equal to 6% of its net operating revenue for that portion of the facility fiscal year occurring after June 30, 2003; [2007, c. 539, Pt. X, §2 (AMD).]
- C. For whole or partial facility fiscal years beginning on or after July 1, 2003 and before January 1, 2008, the tax imposed against each nursing home is equal to 6% of its annual net operating revenue for the corresponding whole or partial facility fiscal year; [2011, c. 411, §4 (AMD).]
- D. For whole or partial facility fiscal years beginning on or after January 1, 2008 and before October 1, 2011, the tax imposed against each nursing home is equal to 5.5% of its annual net operating revenue for the corresponding whole or partial facility fiscal year; and [2011, c. 411, §5 (AMD).]

E. Beginning October 1, 2011 for any partial facility fiscal year and for whole facility fiscal years beginning on or after October 1, 2011, the tax imposed against each nursing home is equal to 6% of its annual net operating revenue for the corresponding whole or partial facility fiscal year. [2011, c. 411, §6 (NEW).]

[2011, c. 411, §§4-6 (AMD).]

The tax imposed by this section is an obligation of the provider pursuant to section 2873 and may not be billed to a patient as a separately stated charge. [2003, c. 467, §5 (RPR).]

SECTION HISTORY

2001, c. 714, §CC3 (NEW). 2001, c. 714, §CC8 (AFF). 2003, c. 467, §5 (RPR). 2007, c. 539, Pt. X, §§1, 2 (AMD). 2011, c. 411, §§1-6 (AMD).

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